SEMESTER EXAMINATION, DECEMBER, 2025

Course Name: - B.Tech (CSE-AIFM) **Semester:- IIIrd**

Paper Name: - Financial Accounting **Paper Code:- NAM-305**

Time - 3 Hrs + 20 minutes per hour extra time for V.I. & examinees with writer. **Max Marks-70**

समय– 3 घण्टे + 20 मिनट प्रति घंटे अतिरिक्त–दृष्टिबाधित एवं सह लेखक परीक्षार्थियों के लिए। अधिकतम अंक–70

Instructions:

- The question paper consists of three sections namely A, B, C. All sections are compulsory.
- Section A- Each question carries **3 mark**. **All questions are compulsory**.
- Section B- Answer any **5 out of 7** given questions. Each question carries **7 marks**.
- Section C- Answer any **2 out of 3** given questions. Each question carries **10 marks**.

Section – A (खण्ड–अ)

Multiple Choice Questions (बहुविकल्पीय प्रश्न)

1. Answer all the following questions. **5x3 =15**
निम्नलिखित सभी प्रश्न अनिवार्य हैं।

i. Book keeping is concerned with
(a) recording financial data relating to business transactions.
(b) designing for systems recording, classifying, and summarizing recorded data.
(c) interpreting data for internal and external users.
(d) All of the above

ii. The last step in accounting as a process of information is
(a) recording the transaction.
(b) preparation of financial statements.
(c) communication of information.
(d) All of these.

iii. Basic function of accounting is
(a) to record all business transactions.
(b) to interpret financial data.
(c) to assist the management in performing functions effectively.
(d) None of the above.

iv. Out of the following which is the branch of Accounting?
(a) Financial Accounting
(b) Cost Accounting
(c) Management Accounting
(d) All of these

v. Which of the following is not a fixed asset?
(a) Building
(b) Plant and Machinery
(c) Balance with bank
(d) Goodwill

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Section – B (खण्ड–ब)
Short Answer Questions (लघुउत्तरीय प्रश्न)

2. Answer any five of the following questions. **5x7=35**
निम्नलिखित में से किन्हीं पाँच प्रश्नों के उत्तर दें।

i. Explain the meaning and preparation of a statement of cash flows.
ii. Differentiate between fund flow statement and cash flow statement.
iii. Explain inventory valuation methods and their impact on financial statements.
iv. Describe accounting for fixed assets, including depreciation methods.
v. What is financial statement analysis? Explain its objectives and techniques.
vi. Explain accounting disclosure practices followed in India.
vii. Discuss the limitations of financial statement analysis.

Section – C (खण्ड–स)
Descriptive Questions (विवरणात्मक प्रश्न)

3. Answer any two of the following question. **2x10=20**
निम्नलिखित में से किन्हीं दो प्रश्नों के उत्तर दें।

i) What is financial forecasting? Explain its objectives and significance and Discuss different methods used in financial forecasting.
ii) What is business income? Explain different approaches to measuring business income and Explain the steps involved in completing the accounting cycle.
iii) Explain inventory valuation methods and their impact on financial statements. And describe accounting for fixed assets, including depreciation methods.

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